

HJ

3330

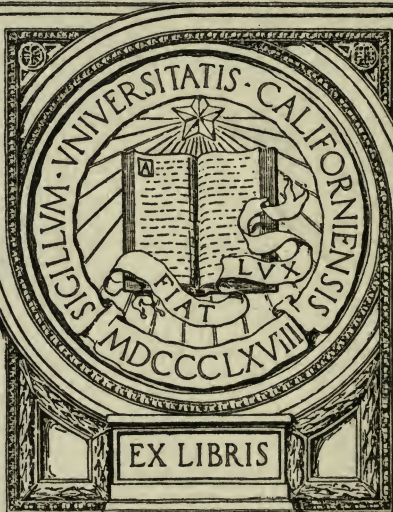
A3

1916c

UC-NRLF



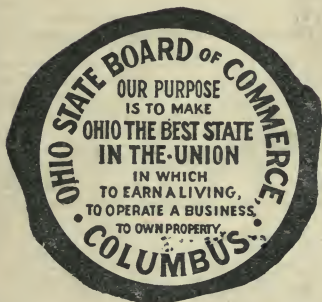
\$B 634 170



~~DOCUMENTS~~

A
HANDY GUIDE
FOR
OHIO TAXPAYERS

Price 25 Cents



Ohio Published by the
OHIO STATE BOARD OF COMMERCE
COLUMBUS
1916

~~DOCUMENTS~~
~~OFF~~
HJ3330
A3
1916C

**OFFICERS OF THE OHIO STATE BOARD OF
COMMERCE**

President

GEORGE E. POMEROY.....Toledo
The Geo. E. Pomeroy Co. (Real Estate)

Vice-President

J. J. DAUCH.....Sandusky
The Hinde & Dauch Paper Co.

Treasurer

A. W. MACKENZIE.....Columbus
Cashier, The State Savings Bank and Trust Co.

Secretary and Manager

O. K. SHIMANSKY.....Columbus

EXECUTIVE COMMITTEE

GEO. BEATTY.....Columbus
President, The Federal Glass Co.

W. C. CARNAHAN.....Bellaire
Superintendent, The Carnegie Steel Co.

ALLEN R. FOOTE.....Columbus

JAMES J. HEEKIN.....Cincinnati
The Heekin Spice Co.

J. C. MILLER.....Columbus
Treasurer, The Columbus Iron & Steel Co.

GEORGE E. POMEROY.....Toledo

S. O. RICHARDSON, JR.....Toledo
Vice-President, The Libbey Glass Co.

GEORGE T. SPAHR.....Columbus
Spahr & Glenn (Printers)

SAMUEL SCOVIL.....Cleveland
The Cleveland Electric Illuminating Co.

TO VIEW
ALPHABETICALLY

M. J. M.

FOREWORD

COLUMBUS, O., February 1, 1916.

This pamphlet has been prepared as a handy guide for busy persons who may have to pay taxes in Ohio. The aim has been to set forth the statutory requirements, in a clear and concise form easily understood by every taxpayer.

It has been prepared by Judge R. M. Dittey, Chairman of the Tax Commission of Ohio, from 1910 to 1913, and who wrote the present Tax Commission Act, the Smith One Per Cent Law, and the New Parrett-Whittemore Law, which went into effect January 1, 1916.

OHIO STATE BOARD OF COMMERCE.

(Copyright, 1916, by Ohio State Board of Commerce.)

342885

INDEX

	PAGE
Appeal from Board of Revision.....	30
Application for Reduction.....	30
Assessments, Self.....	6 and 26
Auditor's Notice.....	27
Automobile Taxes.....	52
Banks, Taxation of.....	37, 38 and 39
Certificate of Values.....	27
Cigarette Taxes.....	52
Collateral Inheritance Taxes.....	48
Complaints.....	28 and 29
Consignee—When Not Merchant.....	25
Constitutional Provisions.....	9
Definitions.....	10, 11, 12 and 13
Delinquent Taxes, Collection of.....	46
Delinquent Personal Property Taxes.....	46
Delinquent Real Estate Taxes.....	47
Destroyed Property.....	33
Dogs, Listing of.....	23
Excise Taxes.....	48
Exemptions—Constitutional.....	13
Exemptions—Legislative.....	13, 14 and 15
Federal Taxes.....	54 and 55
Franchise Taxes.....	49 and 50
High Spots in Taxation.....	6, 7 and 8
Illegal Taxes—How Enjoined.....	53
Illegal Taxes—How Recovered.....	53
Insurance Companies.....	51
Liquor Taxes.....	51
Manufacturers Property.....	23 and 24
Merchants Stock.....	23 and 24
Ohio System, The.....	9
Penalties for Non-payment—Real Estate, 45 and 46	46
Penalties for Non-payment—Personal.....	44
Property, Assessment of.....	26
Property—Capacity in Which to List.....	18
Property, Omitted.....	21
Property Pertaining to a Business.....	36
Property—What to List.....	18
Property—Where to List.....	17
Real Estate Assessment.....	31
Real Estate Reassessment.....	31 and 32
Real Estate Values, Printed Lists of.....	28
Refund of Taxes.....	54
Refusing to List or Verify.....	20
Returns—Corporations.....	33
Returns, False.....	21

	PAGE
Returns, Forms of.....	22
Returns—Individuals.....	15
Returns—In More Than One County.....	35
Returns—Property All in One County.....	34
Returns—Who Must Make.....	16
Returns, Verification of.....	20
Revision by County Board.....	26
Settlements, Semi-Annual.....	43
Sixteen Items, The.....	23
Special Taxes.....	52
Statement—What to Contain.....	19
Statutory Provisions.....	10
Tax Listing Day.....	16
Tax List and Duplicate.....	42
Taxes—Liability for Non-payment.....	41
Taxes—Liens.....	40
Taxes, Payment of.....	40
Taxes, Personal Property.....	42
Taxes, When Payable.....	44
Uniform Rule, The.....	9
Utilities, Public.....	39 and 40
Valuation, Incorporated Companies.....	36
Valuation, Rules of.....	25

HIGH SPOTS IN TAXATION

The rule of "self assessment" no longer prevails in Ohio.

The taxpayer's return does not fix values for taxation, as heretofore it did.

That return now is merely for the guidance of the assessor.

Tax values are fixed by the assessing officials.

Therefore taxpayers are put upon inquiry as to their assessments.

If they fail to complain of unsatisfactory assessments they must pay taxes upon such valuations.

All real and personal property, except that expressly exempted, is taxable.

Each individual is entitled to an exemption of personal property to the value of one hundred dollars.

The day preceding the second Monday of April is tax listing day.

Personal property must be listed in the name of the person owning it on tax listing day.

A person having possession or control of property of another must list it in name of owner.

Tax returns must be made between tax listing day and the first Monday of June of each year.

Chattel property must be valued at its usual selling price.

The price for which real property would sell at forced sale is not the measure of its value for taxation.

Complaints as to values are heard by the County Board of Revision at its August session.

Any taxpayer may file a complaint either as to his own or another's property.

It is necessary to file a complaint to secure a reduction or correction of an assessment.

Real estate taxes are a lien from tax listing day of each year.

Personal property may be seized and sold for taxes.

No exemptions are allowed in proceedings to collect delinquent taxes.

Road taxes must be paid in full at the time of the December collection.

All other taxes are payable on or before December twentieth.

If one-half is paid at that time the other half may be paid on or before June twentieth following.

If the first half of personal taxes is not paid at the December collection the whole tax becomes due.

If the treasurer proceeds to collect he may add a five per cent penalty for his services.

To any part remaining unpaid after the June collection a ten per cent penalty is added.

If the first half of the real estate taxes is not paid at the December collection a fifteen per cent penalty is added to it.

If the second half is not paid at the June collection a fifteen per cent penalty is added to it.

If any such delinquent real estate taxes or penalty is not paid at the following December collection it and the whole tax for the current year becomes due and the real estate subject thereto must be sold.

Franchise taxes of domestic corporations are payable on or before October first each year.

Franchise taxes of foreign corporations are payable on or before December first each year.

Non-payment of franchise taxes of all kinds subjects them to a penalty of fifteen per cent.

Excise taxes of public utilities are payable on or before December fifteenth of each year.

A penalty of fifteen per cent is added for non-payment of excise taxes.

THE OHIO SYSTEM

Under the system fixed by the constitution of the state and the laws enacted by the General Assembly all property, save that expressly exempted, is required to be taxed by a uniform rule at its true value in money.

This is known as the "uniform rule" plan of taxation. There is much opposition to this plan and numerous unsuccessful efforts have been made to change it. Despite these efforts Ohio in theory, at least, remains wedded to the idea of taxing all property at its true value and at the same rate.

As a matter of fact, however, all property is not so taxed.

What is taxable and what is not will be set out herein. The completeness of the returns and the full listing of property must rest with the consciences of the taxpayers and the diligence of the officials.

CONSTITUTIONAL PROVISIONS

Property Generally

Sec. 2, of Art. 12, provides that:

Laws shall be passed, taxing by a uniform rule, all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise; and also all real and personal property according to its true value in money, excepting (certain property exempted, as set out elsewhere herein.)

Banks

Sec. 3 of Art. 12 provides that:

The General Assembly shall provide by law for the taxation of the property of banks and bankers, so that all property employed in banking, shall always bear a burden of taxation equal to that imposed on the property of individuals.

Corporations

Sec. 4 of Art. 13 provides that:

The property of corporations, now existing or hereafter created, shall forever be subject to taxation, the same as the property of individuals.

Other Provisions

The constitution further authorizes the laying of **inheritance, income, excise, and franchise taxes** and the imposition of taxes upon the production of coal, oil, gas and other minerals.

STATUTORY PROVISIONS

Section 5328 of the General Code provides that:

All real or personal property in this state, belonging to individuals or corporations, and all moneys, credits, investments in bonds, stocks, or otherwise, of persons residing in this state, shall be subject to taxation, except only such property as may be expressly exempted therefrom.

DEFINITIONS

Real Property

“Land” and “real property” are defined to be and include not only land itself, whether laid out in town lots or otherwise, with all things contained therein, but also unless otherwise specified, all buildings, structures, improvements, and fixtures of whatever kind thereon, and all rights and privileges belonging, or appertaining thereto.

Personal Property

“Personal property” is defined to include:

Every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming part of a parcel of real property;

The capital stock, undivided profits and all other means not forming part of the capital stock of every company whether incorporated or unin-

corporated, and every share, portion or interest in such stocks, profits, or means, by whatsoever name designated, inclusive of every share, or portion, right, or interest either legal or equitable in and to every ship, vessel or boat used in navigating the waters within or bordering on this state; and

Money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for it, if between the parties thereto it is considered as security merely. (The term personal property is frequently used herein as meaning all taxable property except real property.)

Money

The term "money" or "moneys" is defined to include:

Any surplus or undivided profits held by societies for savings or banks having no capital stock, gold and silver coin, bank notes of solvent banks, in actual possession, and

Every deposit which the person owning, holding in trust, or having the beneficial interest therein, is entitled to withdraw in money on demand.

Credits

The term "credits" means;

The excess of the sum of all legal claims and demands, whether for money or other valuable thing, or for labor or service due or to become due to the person liable to pay taxes thereon, including deposits in banks or with persons in or out of the state, other than such as are held to be money, as hereinbefore defined, when added together, estimating every such claim or demand at its true value in money, over and above the sum of legal *bona fide* debts owing by such person.

In making up the sum of such debts owing, there shall not be taken into account:

An obligation to a mutual insurance company;
Nor an unpaid subscription to the capital stock
of a joint stock company;

Nor a subscription for a religious, scientific,
literary, or charitable purpose;

Nor an acknowledgment of indebtedness, unless
founded on some consideration actually received,
and believed at the time of making such acknowl-
edgment to be a full consideration therefor;

Nor an acknowledgment made for the purpose of
diminishing the amount of credits to be listed for
taxation;

Nor a greater amount or portion of a liability
as surety, than the person required to make the
statement of such credits believes that such surety
is in equity bound and will be compelled to pay, or
to contribute, in case there are no securities.

Pensions receivable from the United States
are not held to be credits.

No person may be required to take into account
in making up the amount of credits, a greater
portion of any credits than he believes will be
received or can be collected;

Or a greater portion of an obligation given to
secure the payment of rent than the amount that
has accrued on any lease and remains unpaid.

Shares in building and loan associations upon
which no loans have been made or money advanced
by the company are credits.

Investment in Bonds

The term "Investment in bonds" is defined to
include:

All moneys in bonds, certificates of indebted-
ness, or other evidences of indebtedness of what-
ever kind, whether issued by incorporated or
unincorporated companies, towns, cities, villages,
townships, counties, states, or other incorporations
or by the United States,* held by persons residing
in this state, whether for themselves or others.

* The state is without power to tax investments in United States bonds.

Investment in Stocks

The term "Investment in stocks" is defined as including all moneys invested in the capital stock of a bank† whether incorporated under the laws of the state or the United States, or an association, corporation, joint stock company, or other company the capital or stock of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners or stockholders, for the taxation of which no special provision is made by laws, held by persons residing within this state, either for themselves or others.

EXEMPTIONS

Constitutional

Section 2, Article XII, of the Constitution, exempts from taxation:

All bonds outstanding of the state of Ohio or of any city, village, hamlet, county, or township in this state or which have been issued in behalf of the public schools in Ohio and the means of instruction in connection therewith, which bonds so outstanding were issued prior to January 1, 1913;

Burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, public property used exclusively for any public purpose, and personal property, to an amount not exceeding in value five hundred dollars for each individual, may, by general laws, be exempted from taxation.

Under the conservancy clause of the Constitution the legislature may exempt from taxation areas of land devoted exclusively to forestry.

Legislative

The legislature has enacted laws exempting from taxation the following classes of property:

School houses, churches, colleges, together with the books and furniture, buildings, grounds, etc.;

† Special provision has been made for the taxation of the shares of banks located in this state.

Graveyards, except those held with a view to profit;

Property of the state and the United States;

Courthouses, jails, etc., with the grounds not exceeding ten acres in any one county;

Lands, houses and other buildings used for the poor;

Armory buildings, etc.;

Fire engines and fire apparatus;

Market houses, public halls and public grounds;

Water works, etc.;

Stocks in a corporation or railroad owned by a county, township or municipality;

Soldiers' monuments, monumental buildings and grounds, and funds therefor;

Grounds and monuments or memorials of distinguished dead and funds for maintaining same;

Lands held by soldiers' memorial associations, etc.;

Prehistoric earthworks, historic buildings, etc.;

Real or personal property belonging to certain societies, such as the G. A. R., Masons, K. P.'s, etc.;

Moneys, funds or credits belonging to the Indiana meeting of friends, and the German Baptists or "dunkers".

Shares of building and loan associations upon which loans have been made or money advanced by the company, and, loans made by it to its members.

Exemption of \$100.00

Each individual, or natural person, resident of the state, may deduct a sum not exceeding **One Hundred Dollars** from the aggregate listed value of his taxable personal property of any kind except dogs, of which he is the actual owner.

Under this statute, each member of a family, i. e. the husband, wife and each child, owning separate property, is entitled to an exemption of \$100.00;

This exemption may be deducted by their representatives, such as parent, guardian, trustee, agent, etc.;

Administrators, executors or other representatives of deceased persons may not claim such exemption;

The exemption is to individuals alone, and firms, partnerships, associations and corporations are not entitled to it.

Wearing apparel, food supplies, household furniture and similar property is not exempt.

Other Exemptions

The Legislature has provided that certain property, which otherwise would be taxable, need not be listed, thereby in effect exempting it, as follows:

A share of the capital stock of a company, the capital stock of which is taxed in Ohio in the name of such company;

A share of the capital stock of any Ohio corporation;

A share of the capital stock of a foreign corporation the property of which is taxed in Ohio in the name of such corporation;

A share of the capital stock of any other foreign corporation, upon proof that two-thirds of its property is taxed in Ohio and the remainder elsewhere, and that it has complied with the laws of the state in certain matters;

Shares of stock in banks, both national and state, are returned by the bank and not by the individual owners;

U. S. Government bonds are not taxable.

TAX RETURNS—INDIVIDUALS

All property, except the stock in trade of transient persons, must be listed in each year, between the second Monday of April and the first Monday of June;

Transient traders must make return within twenty-four hours after beginning business.

Tax Listing Day

All property, moneys, credits, etc., except as otherwise provided, must be listed and valued as of the day preceding the second Monday of April annually; (this day will be referred to herein as Tax Listing Day)

It must be listed in the name of the person who was or became the owner on that day;

The sale or transfer of any taxable property afterwards does not authorize its omission from the tax list, but it must be listed as if no sale or transfer had been made.

Who Must List

Every individual must make return of his own property and also that in his possession or control as parent, guardian, trustee, executor, administrator, assignee, receiver, official custodian, factor, agent, attorney, or otherwise, on account of any person or persons, company, firm, partnership, association or corporation;

A person having property in his possession, the product of this state, consigned to him for sale or otherwise from a place within this state, or property consigned to him from another place for the sole purpose of being stored or forwarded, if in either case, he has no interest in such property, or any profit to be derived from its sale, is not required to list the same in his own name, but must list it in the name of the consignor or owner.

A person listing property of another, must list it separately from his own, in the name of the owner indicating the capacity in which he has possession or control of the property;

A failure to indicate the capacity of the person making the return or the name of the owner does not invalidate the assessment of such property;

If on or after tax listing day any property comes into the possession or control of another, in any such capacity, on account of the person who was

the owner on that day, and the same has not been listed for taxation, such representative must list the property;

A pawnbroker must list all property pawned and held by him as such on hand on tax listing day.

Where to List

A person required to list property on behalf of others must list it in the township, city or village in which he would be required to list it if such property were his own;

Merchants and manufacturers stock must be listed in the township, city or village in which it is situated;

Personal property on farms must be listed where situated;

All other personal property, moneys, credits and investments, except as otherwise specially provided, must be listed in the township, city or village in which the taxpayer resides at the time of the listing thereof;

If the owner is a non-resident of the county where the property is listed, it must be listed where situated;

The property of persons removing from one county, city, village, township or special taxing district to another, between the second Monday of April and the first Monday of June, in any year, must be listed in the place where the owner is first called upon by the assessor or where the property is located when listed;

Personal property in transit must be listed in the township, city, or village where the owner resides, except where intended for a particular business, in which case it must be listed where the property of such business is required to be listed;

Property of a deceased person must be listed in the township, city or village, in which the deceased, if living on tax listing day would have been required to list it, without reference to the residence of the personal representative of the deceased;

The personal property, moneys, credits and investments of persons moving into this state from another state, between the second Monday of April and the first day of October, in any year, must be listed for taxation for such year, the same as that of residents of this state, unless the owner produces proof that such property has been assessed in such other state or has been received in exchange for such like property;

Property pertaining to a business carried on by a person, firm, partnership, association or unincorporated company must be returned where the business is carried on;

If such business is carried on in more than one county, township, city or village return must be made, and the property assessed and apportioned as in the case of incorporated companies;

A person who has his actual or habitual place of abode in this state for the larger portion of the twelve months next preceding the day before the second Monday of April in each year, shall be a resident of this state for the purpose of taxation.

What to List

Each person of full age and sound mind is required to list the personal property of which he is the owner;

All moneys in his possession;

All moneys invested, loaned, or otherwise controlled by him, as agent or attorney, or on account of any other person or persons, company or corporation;

All moneys deposited subject to his order, check or draft;

All credits due or owing from any person or persons, body corporate or politic, whether in or out of such county; and

All moneys loaned on pledge or mortgage of real estate;

Capacity in Which to List

The property of a ward must be listed by his guardian;

Of a minor child, idiot or lunatic having no guardian, by his father, if living;

If not, by his mother, if living;

If neither father nor mother is living, by the person having such property in charge.

Of a person for whose benefit property is held in trust, by the trustees;

Of an estate of a deceased person, by his executor or administrator;

Of corporations whose assets are in the hands of receivers, by such receivers;

Of a company, firm, or corporation, by the president or principal accounting officer, partner or agent thereof.

Notice and Blanks for Listing

The assessor must deliver to each person, of full age, and not an insane person, at his usual place of residence or business a notice requiring him to make out a statement of his taxable property;

The assessor at the same time must deliver the blank forms for such statement, and demand and receive the statement;

If the taxpayer needs further time he may have five days within which to make out the statement;

The failure on the part of the assessor to perform any duty does not invalidate any assessment nor relieve any person from listing his property.

Duty of Taxpayer

Upon receiving the blanks from the assessor or within five days thereafter, each person required to list property in any capacity must make out and deliver to the assessor the statement of his taxable property.

Such statement must be made out according to the prescribed forms.

What Statement Must Contain

It must set forth a full and correct list of all the personal property of every description required to be listed;

The value of each and every item thereof and such total values as may be required by the blank forms;

Such other full and correct information as may be called for in the blank forms;

Each question in the blank forms for listing property must be answered fully and accurately;

Each item therein must be filled out.

(Where the word "none" truly and completely states the fact respecting any item or question in the blank forms it may be given as the answer thereto.)

Verification of Return

The statement of each person listing property for taxation must be sworn to by the person making it;

A person claiming to have no property to list for taxation either on his own account or for others must make oath, to be administered by the assessor, to the truth of such claim;

When a person, on being requested to do so, refuses or neglects to swear to his statement, the assessor must return the fact by the words "refused to swear";

In such case the county auditor must add to the amount returned or ascertained, fifty per cent of such amount;

The amount thus increased is the basis of taxation for that year.

Refusal to List

If a person required to list property refuses or neglects to do so the assessor must return that fact in the words "refused to list";

In such case the county auditor must add fifty per cent as in the case where the return was not verified;

The assessor, when a person refuses or neglects to list his property, must ascertain and determine the amount and value of the property which such person should have listed and return the same;

For this purpose he may examine on oath any person whom he thinks has knowledge thereof;

If unable to obtain positive evidence of the items or value the assessor may make the statement from general reputation and his own knowledge of the facts and circumstances;

Any person who has been prevented from making or verifying a statement, by sickness or absence, may at any time before the taxes are assessed, file such statement with the county auditor and be relieved of the fifty per cent penalty.

FALSE RETURNS AND OMITTED PROPERTY

When any person has made a false return or statement or evaded making the same, the county auditor for each year must ascertain the true amount of property that ought to have been returned by such person;

To this amount the auditor must add fifty per cent. and taxes on such omitted amount as so increased will be collected for each year omitted;

If a person fails to make a return or fails to return all of his property the county auditor upon ascertaining that fact must correct his records accordingly and simple taxes will be collected thereon.

The county auditor may not make such correction, for a period exceeding the five years preceding the current year.

Powers of Auditor

In making such investigations the county auditor may issue compulsory process to require the attendance of witnesses;

He may examine witnesses on oath in relation to the statement or return being inquired into;

The auditor, in such cases, before making the entry on the tax list of any addition to any taxpayer's return on account of a false or incomplete return must notify such person and afford him an opportunity of showing that his statement or the return of the assessor was correct.

DETAILED FORMS OF RETURNS

While the legislature has provided generally that personal property of every description, moneys and credits, investments in bonds, stocks, joint stock companies or otherwise shall be listed and taxed, it has set forth in more detail the items to be returned.

In addition, power to prescribe the forms of return has been conferred upon the tax commission and it has seen fit to further subdivide these items.

The Sixteen Items

The property to be listed is divided by statute into sixteen items, as follows:

First—The number and value of horses;

Second—The number and value of neat cattle;

Third—The number and value of mules and asses;

Fourth—The number and value of sheep;

Fifth—The number and value of hogs;

Sixth—The number and value of pleasure carriages of every kind. (Includes automobiles, motor trucks, motorcycles, and others.)

Seventh—The total value of all articles of personal property, not included in the preceding or succeeding classes. (Includes household goods and furniture, gold, silver, china and glassware, books, pictures and paintings, all jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings. Farm machinery, wagons, tools, etc. Other machinery, grain, wool, hives of bees, agricultural products of every kind, motor boats, other vessels, office furniture, safes, etc., and all other articles of personal property not included in any of the foregoing or subsequent items of the statement.)

Eighth—The number and value of watches;

Ninth—The number and value of pianos and organs. (Includes player pianos, victrolas, phonographs and other musical instruments.)

Tenth—The average value of the goods and merchandise, which such person is required to list as a merchant;

Eleventh—The value of the property which such person is required to list as a banker, broker, or stock-jobber;

Twelfth—The average value of the materials and manufactured articles which such person is required to list as a manufacturer;

Thirteenth—Moneys on hand or on deposit subject to order;

Fourteenth—The amount of credits;

Fifteenth—The amount of all moneys invested in bonds, stocks, joint stock companies, annuities, or otherwise;

Sixteenth—The monthly average value for the time he held or controlled them, within the preceding year, of all moneys, credits, or other effects, within that time invested in, or converted into bonds or other securities of the United States or of the state, not taxed, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April.

An indebtedness created in the purchase of such bonds or securities may not be deducted from credits under item fourteen.

A person listing property may exhibit the first nine items above, and allow the assessor to fix the value thereof.

In such case his oath shall be in that regard only that he has fully exhibited the property covered by said nine items.

Listing of Dogs

All dogs over three months of age must be listed, in the name of the owner or harborer, for the purpose of the per capita tax.

If the owner of a dog desires to place a value on it, such value should be entered as personal property under item seventeen of the blank form.

MERCHANTS AND MANUFACTURERS

Item ten calls for the listing of the stocks of merchandise by merchants.

Item twelve provides for listing property of manufacturers.

It will be noted that these are exceptions to the general rule, which provides for the listing of the property on hand on tax listing day.

Merchants Stock

A merchant is required to list the average value of his stock of merchandise which he had from time to time during the preceding year.

Such average is ascertained by taking the amount in value on hand in each month of the next preceding year, adding together such amounts and dividing the aggregate amount thereof by the number of months that he has been in business during such year. The result will be the average value to be listed.

Manufacturers Must Return

(a) The average value of all raw materials used in manufacturing within the year previous to the first day of April annually;

(b) The average value of all manufactured articles on hand during the same period;

(c) All engines and machinery of every description used, or designed to be used in his business, except such fixtures as are considered a part of the real estate;

(d) All tools and implements of every kind used, or designed to be used, for such purposes, owned or used by such manufacturer.

Such average value is ascertained by taking the value of all property subject to be listed on the average basis, owned by such manufacturer, on the last business day of each month he was engaged in business during the year, adding such monthly values together and dividing the result by the number of months he was engaged in such business during the year. The result will be the average value to be listed.

When a person commences business as a merchant or manufacturer after tax listing day in any year, unless such property has been listed by the

assessor, he shall report to the county auditor the probable average value of the property intended to be employed in such business until the next tax listing day.

Consignees—When Not Merchants

A person engaged in selling property on commission, and who does not retain control of such property longer than forty-eight hours is not a merchant.

RULES OF VALUATION

In listing personal property, it must be valued at the usual selling price thereof, at the time of listing, and at the place where it may then be.

If there is no usual selling price known to the person whose duty it is to fix the value thereon, then at such price as is believed could be obtained therefor, in money, at such time and place.

Investments in bonds, stocks, joint-stock companies, or otherwise, must be valued at the true value thereof, in money.

Money, whether in possession or on deposit, must be entered in the statement at the full value thereof.

A credit for a sum certain, payable in money, property of any kind, labor or service, must be valued at its true value in money.

If a credit is for a specific article, or a specified number or quantity of any article or articles of property, or for a certain amount of labor or services of any kind, it must be valued at the current price of such property or of such labor or service, at the place where payable.

Annuities, or moneys receivable at stated periods must be valued at the sum which the person listing them believes them to be worth in money at the time of listing.

(Soldiers pensions are not taxable under the above item.)

ASSESSING PROPERTY

The rule of "self assessment" in force in this state for more than a century has been abrogated.

The return of the taxpayer and the values and quantities of his property as stated by him, even though sworn to, no longer determine the amount or taxable value thereof.

It is made the duty of the assessor to ascertain and determine the true value in money of the property owned or controlled by each person required to list property for taxation.

In determining the value of such property the assessor is to be guided by the valuations and information set forth in the taxpayer's return and any other facts and information coming to his knowledge bearing thereon.

The assessor must deliver all statements and returns of property to the county auditor on or before the first Monday of June.

Revision by County Board

The auditor must lay the statements and returns of property received by him from the assessors of his county before the county board of revision at its session on the second Monday of June.

The board of revision must forthwith proceed to examine and revise the statements and returns of all property, to see that the valuations thereof are equal and uniform throughout the county;

And that each and every class, kind or description thereof, is valued for taxation throughout the county at its full and true value in money.

Corrections—How Made

If the board finds any statement or return of personal property to be erroneous, either in the amount of property listed, or in the valuation of any item or items it must correct such statement or return;

Such corrections must be made by listing on the statement any omitted property and its value, and giving to any listed but incorrectly valued property its true value in money and by omitting therefrom property improperly listed thereon.

If it finds that any real property, i. e., land, or buildings, structures or improvements thereon, or minerals therein or rights thereto returned during the year have been improperly listed, either in the name of the owner, the description or quantity thereof, or incorrectly valued or been omitted, such board must correct the returns by giving to each such item its true value in money.

It is the duty of the auditor to add to any statement, or return, any dog omitted therefrom.

Upon the completion of its work of examining and revising the statements and returns laid before it, the board of revision must return the same to the auditor with its revisions and corrections thereof as made by it.

Auditor's Notice—Advertisement

After the board of revision has completed its equalization and transmitted the statements and returns to him, the county auditor must give notice, by advertisement in two newspapers published in the county, that:

The tax statements and returns for the current year have been revised and the valuations completed and are open to public inspection in his office, and

That complaints against any valuation or assessment, will be heard by the county board of revision.

Auditor to Furnish Certificate of Values

The county auditor, must, upon request, furnish any person a certificate setting forth the assessment and valuation of any real estate or personal

property, and upon receipt of sufficient postage mail the same to the person making the request.

It is not until after the auditor gives the above notice by advertisement that a taxpayer can know the amount of his personal property assessment, and he should at this time inform himself by making necessary inquiries of the auditor.

Printed Lists of Real Estate Values

In the case of real estate the auditor is required to have printed a list of all changes made in assessments and mail a copy to each owner whose assessment has been changed.

This the auditor must do before July 15th each year, except that in 1916 and every fourth year thereafter he must cause to be printed separate lists showing the assessment of all real estate in each ward and township in his county, and mail a copy to each owner of real estate on or before September 1st.

Taxpayer's Right to Complain of Assessment

If a taxpayer is dissatisfied with the valuation of his personal property or real estate or any item or part of either, he may file a complaint against such valuation or assessment with the county auditor.

Such complaint may be filed at any time before the meeting of the county board of revision on the first Monday of August, or within thirty days thereafter if the board remains in session so long.

In addition to having the right to complain as to his own property, a taxpayer may file such a complaint as to the property of others.

The county commissioners, the prosecuting attorney, county treasurer, any board of township trustees, any board of education, mayor or council of any municipal corporation has the right to file such complaints as to any property.

Duty of County Board to Hear Complaints

It is made the duty of the county board of revision to hear complaints relating to the assessment of both real and personal property and it is required to investigate all such complaints laid before it by the county auditor.

In the performance of such duty it is in all respects to be governed by the laws respecting the valuation of real and personal property and may make no change in any valuation except in accordance with such laws.

Powers of the Board

It may call persons before it and examine them under oath as to their own or others property to be placed on the tax list and duplicate or the value thereof.

Any person who refuses to appear before the board when notified to do so, or refuses to answer any question put to him by the board or by its order may be punished for contempt.

(Exception to this is made in the case of banks and building and loan associations which can not be made to disclose information in tax matters.)

Such board may increase or decrease any valuation or correct any assessment complained of;

Or it may order a reassessment by the original assessing officer.

Notice to Property Owner

Such board may not increase any valuation complained of, nor increase the listed amount of taxable property complained of, without giving reasonable notice to the property owner and affording him an opportunity to be heard.

The notice may be served by delivering a copy to the person interested, or by leaving a copy at his usual place of residence or business, or by registered letter mailed to his address.

If such person has no residence or place of business in the county the notice may be delivered or mailed to the agent in charge of the property.

If no agent can be found then such notice must be served by advertisement inserted in some newspaper published in the county.

The notice must describe the real or personal property the tax value of which is to be acted upon, by the description thereof as carried on the tax list for the current year, and state the name in which it is listed.

Written Application for Reduction Necessary

The board of revision may not decrease a valuation complained of, nor reduce the listed amount of any taxable property complained of unless the owner or his agent makes and files a written application therefor.

The application must show the facts upon which it is claimed such decrease or reduction should be made and be verified by the oath of the party making it.

The county auditor must be afforded an opportunity to be heard thereon.

Certificate and Minutes of Board

The board must certify its action on all complaints to the county auditor who must correct the tax list and duplicate accordingly.

The board is required to take full minutes of all evidence given before it and may have the same taken in shorthand and extended in typewritten form.

The auditor must preserve in his office separate records of all minutes and documentary evidence offered on each complaint.

Appeal from Board of Revision

An appeal from the action of the board of revision may be taken, by the county auditor, or any complainant, or any person whose property is increased by such board.

Such appeal must be taken within thirty days after the decision of the board.

A written notice of the appeal must be filed with the tax commission and the county auditor.

Upon receipt of such notice the county auditor must notify all parties interested and file proof of the same with the tax commission.

He must also certify to the commission a copy of the record of the board pertaining to the original complaint together with the minutes thereof and all evidence, documentary or otherwise offered in connection therewith.

Duty of Tax Commission in Appeals

The tax commission may hear the appeal on the record, minutes and evidence thus submitted or in its discretion make other investigations with respect to the complaint.

The commission must ascertain and determine the true value in money of the property complained of and certify its action to the county auditor, who must correct his tax list and duplicate accordingly.

REAL ESTATE ASSESSMENT

The last general appraisement of real estate in the state for purposes of taxation was made in 1910.

The statute then in force requiring such assessments to be made quadrennially was subsequently repealed.

The only assessments of real estate since 1910 have been in the nature of equalizations and adjustments made from time to time by local officers in various places.

At present there is no provision for a general assessment to be made at any time in the future and the valuations now in force will continue unless changed upon complaint or by a reassessment made as follows.

Reassessment of Real Estate

The tax commission may order a reassessment of the real property or any class thereof in any district or subdivision thereof when in its opinion such property has been unequally or improperly assessed.

It is also the duty of the county auditor to have the real property, or any class thereof, in any district or part thereof, within his county reassessed, when in his opinion it is advisable to do so.

A petition asking for a reassessment of the real property or a class thereof, in any township, school district or municipal corporation or part thereof, may be filed with the county auditor.

The board of county commissioners of the county, the board of township trustees of a township, the board of education of a school district, the council of a municipal corporation, or twenty-five taxpayers, owners of real property, in a district may file such petition.

If Auditor Fails to Act on Petition

If the county auditor fails or refuses, for thirty days, to order such reassessment, the petitioners may, within thirty days thereafter, take an appeal to the county board of revision, if in session, if not, then direct to the tax commission.

The county board of revision must forthwith hear such appeal when filed with it, and may order a reassessment of such property or dismiss such appeal.

An appeal therefrom may be taken to the tax commission, within thirty days after such decision is made, by the petitioners or the county auditor.

The tax commission is required to hear all such appeals and to make such orders as it deems proper thereon.

How Reassessment Made

When a reassessment is ordered in any district or subdivision thereof, the assessor of such district, or an assistant assessor to be appointed by the county auditor must make the same in the manner provided by law for making original assessments.

Entry Upon Tax List and Duplicate

The county auditor in making up the tax list and duplicate for each year, is required to enter, in the name of the owner, the description of each tract, lot or parcel of real estate, together with the value of the same and of the improvements thereon.

DESTROYED PROPERTY

Where proof has been made to the county auditor that any building or structure, land, orchard, timber, ornamental trees or groves, or tangible personal property, listed for taxation for the current year, has been destroyed or injured by fire, flood, tornado, or otherwise, after the first Monday of April, resulting in a loss of one hundred dollars or more, he must deduct the amount of such loss from the valuation of the property of the owner of such destroyed property on the tax list for the current year.

No such deduction shall be made for or on account of any damage or loss which is covered by insurance, nor on account of any sheep killed by dogs.

Proof of loss must be made by the owner after the second Monday of April and before the first day of October in such year.

CORPORATIONS GENERALLY—RETURNS

The president, secretary, or principal accounting officer of every **Incorporated Company** (except banks and public utilities) must, annually in the month of May, return to the county auditor a list of all the corporation's personal property, moneys and credits and all the real estate necessary to its daily operations.

The county auditor is required to furnish the necessary blanks for such returns, to an officer or agent of the corporation on or before the first Monday of May, annually.

The neglect or failure of the county auditor to furnish such blanks does not excuse the proper officers of a company from making the return within the specified time.

In form and detail the returns of Incorporated Companies are substantially the same as that of individuals, except that the real estate necessary to the daily operations of the company must be included.

Such returns must be verified by the oath of the person listing the property.

Where Company's Property Is All In One County

If the property of an **Incorporated Company** is all situated in one county the return must be made to the auditor of that county.

The return must contain a statement of the amount of property which is situated in each township, village, city or taxing district within the county.

The county auditor must ascertain and determine the value of the property of such companies.

From the aggregate sum so found of each he must deduct the value as assessed for taxation of any real estate included in the return.

Apportionment of Assessed Values

The value of the property of each of such companies, after such deduction has been made, must be apportioned by the auditor to such cities, villages, townships, or taxing districts, pro rata, in proportion to the value of the real estate and fixed property included in the return, in each of such cities, villages, townships or taxing districts.

The auditor is required to place such apportioned valuation on the tax duplicate and taxes must be levied and collected thereon at the same rate and in the same manner that taxes are levied and collected on other personal property in such township, village, city or taxing district.

Failure to Make Return or False Return

If no return has been made by a corporation, or the auditor is of the opinion that false or incorrect valuations have been made, that the property has not been listed at its full value, or that it has not been listed in the location where it properly belongs he must have the property valued and assessed.

Where Company's Property is in More Than One County

The return of an **Incorporated Company** having property in more than one county in the state must be made to the county auditor of the county where its principal place of business is located.

If a company has no principal place of business in this state, the return must be made to the county auditor of any county wherein it transacts business or its property is situated.

The county auditor to whom such a return is made must certify the fact, together with the return and all information in his possession relating thereto, to the tax commission.

Duty of Tax Commission

The tax commission must ascertain and determine the aggregate value of the entire property of such company required to be listed in this state.

From the aggregate sum so found the commission must deduct the value as assessed for taxation of any real estate included in the return.

The value of the property of such company remaining after making such deductions must be apportioned by the tax commission among such counties in proportion to the value of the property located in each.

It must certify its findings to the county auditors who must severally apportion the amount certified to their respective counties, to the cities, villages, townships and other taxing districts therein, in the manner prescribed for other companies.

Such apportioned valuations must be entered by the county auditor on the tax list and duplicate.

The real estate belonging to such company must be separately entered on the tax list and duplicate at the assessed value thereof.

PROPERTY PERTAINING TO A BUSINESS

The procedure is the same in assessing the property pertaining to a business carried on by a person, firm, partnership, association or unincorporated company, in more than one township, city, village or county in this State as it is in the case of incorporated companies.

In such case the return if the business is all carried on in one county, but in more than one district, must be made to the county auditor of the county and not to the local assessor.

In case the business is carried on in more than one county, the return must be made to the county auditor of the county wherein the principal place of business is located.

The county auditor must ascertain and determine the value in a case where the business is all carried on in his county and apportion the assessed value to the proper taxing districts.

Where the business is carried on in more than one county, the auditor receiving the return must certify the same to the tax commission, which must assess and apportion the property in the manner provided for incorporated companies.

VALUING PROPERTY OF INCORPORATED COMPANIES

The property of Incorporated companies as well as property pertaining to a business must be assessed at its true value as property.

It may not be assessed upon the basis of its value as a unit or going concern or with reference to the use made of it by the owner or the profit derived therefrom.

In assessing property no distinction may be made between the property of a corporation and that of an individual.

TAXATION OF BANKS

The owner of a share of stock in a bank is not required to list the same in his personal return.

All the shares of stockholders in an incorporated bank or banking association, located in this State, incorporated or organized under the laws of the State, or of the United States, and

All the shares of the stockholders in an unincorporated bank, located in this State, the capital stock of which is divided into shares held by the owners of such bank, and

The capital employed, or property representing it, in an unincorporated bank, located in this state, the capital stock of which is not divided into shares,

Must be listed at the true value in money and taxed only in the city, ward, or village where such bank is located.

Lien for Bank Taxes

Taxes assessed on shares of stock, or the value thereof, of a bank or banking association, are a lien on such shares from the first Monday in May in each year, until they are paid.

It is the duty of the bank to collect the taxes due upon its shares of stock from the several owners of such shares and pay the same to the treasurer of the proper county.

A bank paying such taxes is given a lien on the shares of stock, and on the funds of such shareholders in its possession, for reimbursement of taxes so paid, or it may deduct the amount of such taxes from dividends.

Annual Reports of Resources and Liabilities

The cashier, manager or owner of each bank must make a report in duplicate between the

first and second Mondays of May, annually, to the auditor of the county in which the bank is located.

The report must exhibit in detail, and under appropriate heads, the resources and liabilities of such bank at the close of business on the Wednesday next preceding the said second Monday.

It must also contain a full statement of the names and residences of the stockholders therein, the number of shares held by each and the par value of each share, and

In the case of unincorporated banks, not divided into shares, the amount of the capital employed and the name, residence and proportional interest of each owner of such bank.

Where a Bank Fails to Report

If a bank fails or refuses to make and furnish to the county auditor the statement required within the time fixed, the auditor must make such statement.

In such case he must examine the books of the bank and also any officer or agent thereof or other persons as he deems proper, under oath.

Bank Shares—How Valued

The value of the shares of such banks, and the value of the property representing capital employed by unincorporated banks, the capital stock of which is not divided into shares, must be fixed by the county auditor, each according to their true value in money.

From the aggregate sum so found of each, the auditor must deduct the value of the real estate included in the statement of resources as it stands on the duplicate.

The real estate of banks must be taxed where it is located, in like manner as the real estate of persons is taxed.

Certificate to Tax Commission

Each county auditor must, on or before the first day of June, annually, make and transmit to the tax commission, copies of all bank reports filed with him, with the valuations of the shares or property thereof as fixed by him.

Duty of Tax Commission

On the third Tuesday of June of each year, the tax commission is required to examine such bank reports and the valuations fixed by the county auditors.

If in its judgment the value of the shares or property representing capital of any bank or banks as reported to it by the county auditor is not the true value in money, the tax commission may increase or decrease any of such values, to the end that all such shares and property shall be assessed equally and uniformly throughout the State at the true value thereof in money.

On the third Tuesday of July, the tax commission is required to certify its action to the several county auditors of the State, who must enter the valuations fixed by the tax commission as so certified on the proper tax lists, and duplicates.

Any interested person or bank may on application made between the third Tuesday of June and third Tuesday of July, be heard by the tax commission for a review or correction of its findings.

PUBLIC UTILITIES

Under the Ohio statutes, express, telephone, telegraph, sleeping-car, freight-line, equipment, electric light, gas, natural gas, pipe-line, water-works, messenger, signal, messenger or signal, union depot, water transportation, heating, cooling, street railroad, railroad, and interurban railroad companies are denominated "public utilities."

The term "public utility" means and includes the plant or property operated, whether owned or operated or both by a corporation, company, firm, individual or association, or their lessees, trustees or receivers.

Public utilities must make annual reports to the tax commission, which assesses the properties and apportions the assessed value to the respective counties and districts, in which the public utility operates or owns property.

This apportioned valuation is entered upon the tax list and duplicate by the respective county auditors, and it is subject to taxation the same as the property of individuals.

The real estate of public utilities, used in connection with the daily operations of the utility is treated the same as personal property in making their assessments and apportioning their valuations.

PAYMENT OF TAXES—LIENS

Real estate taxes are a lien on the real property levied upon.

The lien for such taxes attaches on the day preceding the second Monday of April, annually.

When the amount of the real estate taxes have been determined subsequent to the date at which such taxes became a lien, the assessment relates back to that day.

Who Must Pay

Each person holding land must pay the tax levied thereon each year.

Each person must pay tax for the lands or town lots of which he is seized for life or in dower or which he has care of as guardian or executor.

Each person having the care of lands or town lots as agent or attorney must pay the taxes thereon, if he has sufficient funds of his principal in his hands to pay them.

Payment by Another—How Made

A person owning lands may authorize or consent to the payment by another of the taxes levied thereon.

A certificate of authority to pay such taxes, signed in the presence of two witnesses, and acknowledged before an officer authorized to administer oaths must first be obtained from the owner of the lands by the person paying such taxes.

Within ten days from the date of such payment, the person so paying the taxes must file the certificate in the office of the county recorder for record.

When the certificate has been filed the amount of the taxes paid with interest at eight per cent per annum becomes a preferred lien on such lands. Such taxes may be recovered by suit after the expiration of one year from date of payment.

Liability for Non-Payment

A guardian neglecting or refusing to list or pay taxes on lands, held by him as such guardian, is liable to his ward for any damage sustained by such neglect or refusal.

In like manner an executor is liable to the devisee of the person whose executor he is for any damage occasioned by his neglect or refusal to pay the taxes on lands of which he is seized or has the care of as such executor.

A person having the care of lands, as agent or attorney, having funds of the principal in his hands, who neglects or refuses to pay the taxes on such lands is liable to his principal for any damage he may have sustained thereby.

Failure to Pay, Forfeits Life Tenant's Estate

A person seized of lands in dower or for life, who permits such lands to be sold for taxes, and fails to redeem the same within one year, forfeits his estate therein to the person next entitled to such lands in remainder or reversion, and is liable to

such person for all damages he may have sustained thereby.

The remainder man or reversioner may redeem the lands in like manner as other lands are redeemed after having been sold for taxes.

Lienholders and Part Owners

A person having a lien on real estate may pay the taxes thereon and the amount so paid will be a preferred lien thereon, which may be recovered by action against the persons liable for the taxes.

A part owner, paying the tax upon the whole tract, has a lien on the other shares or parts for the tax paid on such parts with interest, which he may enforce as any other lien or charge.

PERSONAL PROPERTY LIABLE FOR TAXES

Personal property subject to taxation is liable to be seized and sold for taxes.

Personal property of a deceased person is liable, in the hands of an executor or administrator, for any tax due on it from the testator or intestate.

Taxes are not a lien on personalty until actual distraint, and that can only be had whilst owned by the one against whom the taxes are assessed.

Distrait for taxes can not be had until after December 20th.

A vendee of such property, or the assignee for creditors of the owner holds it free from any claim for taxes.

A person liable for personal taxes is not entitled to the benefit of the laws for stay of execution or exemption of homestead, or other property, from levy or sale on execution, nor does the statute of limitations run against the collection of any taxes.

THE TAX LIST AND DUPLICATE

The county auditor must compile and make up, annually, in tabular form and alphabetical order, lists, in duplicate, of the names of the persons, firms, etc., in whose names real or personal property has been listed.

The copies thus prepared constitute the auditor's tax list and treasurer's duplicate of real and personal property for the current year.

In making up such lists the auditor is required to place separately, opposite each name the description of each tract, lot or parcel of real estate, the value thereof and the value of the improvements thereon.

In a separate list he must enter the aggregate value of the personal property of each person, firm, etc., and the number of dogs and the value, if given by the owner.

The auditor must certify and on the first day of October deliver one copy of the tax list to the county treasurer.

Extending Taxes on Duplicate

After he has received from the proper authorities statements of the rates and amounts of taxes to be levied, for the various purposes authorized by law, for the current year, the county auditor must determine the sums to be levied upon each tract and lot of real property, adding any omitted taxes of previous years, and upon the amount of personal property listed in the county in the name of each person, etc., and enter the same in the tax list and duplicate.

The amount of taxes charged against each entry must be set down in two separate columns, one-half thereof, exclusive of road taxes, in each column, with a sufficient space at the right of each column to write the word, "paid."

All road taxes must be added to the first half.

When payment of either half of such taxes is made the treasurer must write in the blank space opposite such tax the word, "paid."

Semi-Annual Settlements

Semi-annual settlements between the auditor and treasurer of the taxes charged and collected are had on the fifteenth day of February, and the tenth day of August of each year.

TAXES WHEN PAYABLE

A person charged with taxes on a tax duplicate in the hands of a county treasurer may pay the full amount thereof on or before the twentieth day of December.

If the taxpayer wishes he may pay one half before the twentieth day of December and the remaining half thereof on or before the twentieth day of June next ensuing.

All road taxes, however, must be paid prior to the twentieth day of December.

If the taxpayer desires to pay only a portion of all the taxes for all purposes charged on real estate, exclusive of road taxes, otherwise than in such installments, he may do so.

The time of payment of taxes may be extended, by resolution of the county commissioners, from June twentieth to July twentieth of the same year and from December twentieth to January twentieth of the following year.

Delinquent Personal Property Taxes

In all cases when the first half of the taxes, other than on real estate, has not been paid on the twentieth of December, or the twentieth of January, if the time has been extended, the whole amount of such taxes, for the current year so charged becomes due and delinquent.

PENALTIES FOR NON-PAYMENT— PERSONAL

When any part of the personal taxes charged against an entry has become due and delinquent, it is the duty of the treasurer to proceed to collect such taxes by distress or otherwise, together with a penalty of five per cent on the amount of tax so delinquent.

To entitle county treasurers to the penalty of five per cent they must proceed to collect and in fact collect the delinquent taxes by distress, or

under the provisions of other sections of the General Code, or by special effort in person or by agent.

The Penalty of Ten Per Cent

Immediately after each semi-annual settlement in August, the county auditor must make a delinquent tax list and duplicate of all the taxes on personal property remaining unpaid, as shown by the treasurer's books.

The auditor must enter in such delinquent tax list and duplicate, the name, valuation and amount of personal property taxes due and unpaid, together with a penalty of ten per cent added thereon. He is required to deliver the delinquent duplicate to the treasurer on the fifteenth day of September, annually and the treasurer must forthwith collect the taxes and penalty on the duplicate by any means provided by law.

(There is little inducement for a taxpayer to pay the first half of his personal taxes at the December collection, for unless the treasurer takes steps to enforce the collection, the whole year's taxes may be paid at the June collection without penalties.)

PENALTIES FOR NON-PAYMENT— REAL ESTATE

If the first half of the real estate taxes is not paid at the December collection, or collected by distress or otherwise, prior to the February settlement a penalty of fifteen per cent thereon must be added to such half of said taxes on the duplicate.

If such delinquent taxes and penalty, including the last half year's taxes are not paid at the June collection, or collected by distress or otherwise prior to the August settlement, a like penalty of fifteen per cent must be charged on the last half of such taxes.

If the total of such delinquent taxes and penalties together with the first half of the taxes for the current year is not paid at the next December collection, such delinquent taxes and penalties, and the whole taxes for the current year, shall be due and collected by the sale of the real estate, in the manner authorized by law.

If the first half of such taxes has been paid and the second half is not paid at the June collection next thereafter, or collected by distress or otherwise, prior to the August settlement, they shall be treated as delinquent taxes and with the penalty of fifteen per cent and the taxes for the current year be collected as aforesaid.

The assessment of a further penalty on taxes upon which a penalty has been charged because of continued non-payment in any succeeding year or years is not permissible, i. e., only one penalty may be charged on the same taxes.

COLLECTION OF DELINQUENT TAXES

The county treasurer, may, when any taxes are past due and unpaid, distrain sufficient goods and chattels belonging to the person charged with such taxes, if found in the county, to pay the taxes and costs.

Delinquent Personal Property Taxes

If a treasurer is unable to collect by distress personal property taxes assessed upon a person, he must apply to the clerk of the court of common pleas for an order requiring such person to show cause why he should not pay such taxes.

If sufficient cause is not shown the court must enter a rule against said person for such payment and costs.

Such rule will have the same force and effect as a judgment at law and may be enforced by attachment or execution or such process as the court directs.

A county treasurer, in addition to any other remedy provided by law for the collection of personal taxes, may enforce the collection of delinquent taxes by a civil action in his name against such person.

If it is found in such proceeding that such person is indebted, judgment must be rendered in favor of the treasurer as in other cases.

Delinquent Real Estate Taxes

When taxes or assessments, charged against real estate are delinquent, the county treasurer in addition to other remedies provided by law may, and when requested by the auditor of state, must enforce the lien of such taxes or assessments and any penalty thereon, by civil action for the sale of such premises, in the same way mortgage liens are enforced.

Delinquent Lands

On the second Tuesday in February, the county treasurer must offer at the court house for sale, separately each parcel of real property delinquent for payment of taxes and penalties.

The person offering at the sale to pay the taxes and penalty charged on such land, lot or part of lot, for the least quantity thereof, becomes the purchaser of such quantity. He receives a certificate of such purchase from the county auditor.

Forfeited Lands

Every parcel of real estate offered for sale by the treasurer and not sold for want of bidders is forfeited to the State.

Thenceforth all the right, title, claim and interest of the former owner or owners thereof, is considered as transferred to, and vested in the State.

Provisions are made by law for the redemption of delinquent lands so sold or forfeited.

OTHER TAXES

Collateral Inheritance Taxes

All property within the jurisdiction of this State, and interests therein, whether tangible or intangible, which passes by will or by the intestate laws of the State, or by conveyance made or intended to take effect after the death of the grantor, to a person, other than to the father, mother, husband, wife, lineal descendant or adopted child, is liable to a tax of five per cent of its value above the sum of five hundred dollars.

Administrators, executors and trustees, and grantees under such conveyances are liable for all such taxes and any interest that may lawfully be charged thereon.

Such taxes become due and payable immediately upon the death of the decedent, and are and continue a lien upon the property from that time until paid.

EXCISE TAXES

Public Utilities

Public utilities are required to pay into the State Treasury, annually, excise taxes at the following rates, to-wit:

Each electric light, gas, natural gas, water-works, telephone, messenger or signal, union depot, heating, cooling and water transportation company, one and two-tenths per cent computed upon its gross receipts from intrastate business for the preceding year;

Each express and telegraph company, two per cent upon all its such gross receipts, and

Each pipe line company four per cent upon all its such gross receipts;

Each street, suburban and interurban railroad company, one and two-tenths per cent, computed upon its gross earnings from its intrastate business for the preceding year, and

Each railroad company, four per cent upon all its such gross earnings;

Each sleeping car, freight line and equipment company, one and two-tenths per cent of the amount fixed by the tax commission as the value of the portion of the capital stock representing the capital and property of the company owned and used in this State;

Each public utility is required to file annual reports with the tax commission, which is required to ascertain and determine the amounts of such gross receipts, gross earnings and value of capital employed.

FRANCHISE TAXES

Domestic Corporations for Profit

Each corporation, organized under the laws of Ohio, for profit must annually, during the month of May, make a report in writing to the state tax commission.

Such report must be signed and verified by the president, vice president, secretary or general manager of the company.

Blank forms for making such reports will be furnished by the commission.

On the first Monday of July, the commission is required to determine the amount of the subscribed or issued and outstanding capital stock of each such corporation.

On the first Monday of August it is required to certify the amount so determined by it to the auditor of state.

Amount of Tax

On or before August fifteenth, the auditor of state is required to charge for collection from such corporation a fee of three-twentieths of one per cent upon its subscribed or outstanding capital stock.

The minimum fee chargeable in any case is the sum of ten dollars.

Tax, When Payable—Penalties

Such fee is payable to the treasurer of state on or before the first day of the following October.

If not paid when due, a penalty of fifteen per cent is added, which with the unpaid fee may be recovered by an action in the name of the State by the attorney general.

Foreign Corporations for Profit

Each foreign corporation for profit, doing business in this State, and owning or using a part or all its capital or plant in this State, is required annually, during the month of July, to report in writing to the state tax commission.

On the first Monday of September, the commission is required to determine the proportion of the authorized capital stock of the company represented by its property and business in this State.

Amount of Tax—When Payable

On the first Monday of October the commission is required to certify such amount to the auditor of state, who must charge for collection a fee of three-twentieths of one per cent thereon. —

The minimum fee chargeable is the sum of ten dollars.

Such fees must be paid to the treasurer of state on or before the first day of the next December.

Like penalties for non-payment and proceedings for collection are provided as in the case of domestic corporations.

Review and Correction of Findings

Any person or company interested in either a foreign or domestic corporation as to its assessment, may be heard by the tax commission before the same has been certified to the auditor of state.

Any such corporation may, upon application filed within sixty days after the date of such certification, be heard by the tax commission as to the correctness of its finding.

Insurance Companies

Each foreign insurance company is required to pay an annual tax of two and one-half per cent of its gross premiums for the privilege of doing business in Ohio.

The amount of such tax is to be computed by the superintendent of insurance, upon the gross amount of premiums received from policies covering risks within this State, after the amount of returned premiums and considerations received for reinsurance has been deducted.

The amount of such tax must be paid by the company to the treasurer of state in the month of November.

Fire insurance companies are required to pay in the month of November, an annual tax, for the purpose of maintaining the department of state fire marshall, of one-half of one per cent computed upon their net premiums.

Liquor Taxes

Each person, corporation or co-partnership engaged in the business of trafficking in spirituous, vinous, malt or other intoxicating liquors, must pay an annual tax of one thousand dollars.

Such tax is payable, one-half on or before the twentieth day of June and one-half on or before the twentieth day of December of each year.

The tax with any penalty thereon is a lien upon the real property on and in which such business is conducted as of the fourth Monday of May each year.

Lien does not attach in cases of trespassers, or when conducted without the knowledge or assent of the owner of said real property.

In addition to the annual tax of one thousand dollars, dealers in intoxicating liquors are required to pay a registration fee of one hundred dollars and an application for license fee of five dollars.

The former must be paid to the secretary of state liquor license board as soon as the licenses proposed to be granted are announced. The latter must be paid to the county licensing board at the time of filing application for license.

Automobile Tax

Each owner of a motor vehicle operated or driven upon the public roads or highways of the State, must procure from the secretary of state a certificate of registration and number plate, and

Pay a registration fee of two dollars for each motorcycle; three dollars for each electric motor vehicle, and five dollars for each gasoline or steam motor vehicle.

Manufacturers and dealers must, for each make of motor vehicle, manufactured or dealt in, pay a fee of five dollars for motorcycles; other motor vehicles, ten dollars.

Chauffeurs must pay an annual registration fee of three dollars. (Probably unconstitutional).

Cigarette Tax

A person, firm, company, corporation, or co-partnership engaged in the business of trafficking in cigarettes, cigarette wrappers, or a substitute for either, must pay to the county treasurer, an annual tax.

If a wholesaler, the sum of thirty dollars; if a retailer, the sum of fifteen dollars for each place where such business is carried on.

SPECIAL TAXES AND ASSESSMENTS

Special taxes and assessments, such as for streets, sewers, roads, ditches and other purposes, being without the scope of this publication, are omitted.

ILLEGAL TAXES

The Tax Commission of Ohio may:

Remit taxes and penalties thereon found by it to have been illegally assessed;

Remit such penalties as have accrued or may accrue in consequence of the negligence or error of an officer required to perform a duty relating to the assessment of property for taxation, or the levy or collection of taxes; and

Correct errors in the assessment of property for taxation or in the tax list or duplicate of taxes in any county, except such as relate to liquor taxes.

If the amount of such taxes exceeds one hundred dollars, ten days notice of the application must be given the prosecuting attorney and the county auditor of the county where the taxes or assessments were levied.

How Enjoined

The method for testing the validity of a tax or assessment is by proceedings in the common pleas courts.

When the taxes or assessments have not been paid such courts may enjoin their illegal levy or collection;

If the plaintiff in such an action admits that a part of the taxes or assessments was legally levied, he must first pay or tender the sum admitted to be due.

Recovery of Payments

Common pleas courts may entertain actions to recover back taxes and assessments illegally levied or collected without regard to the amount thereof.

No recovery may be had unless the action is brought within one year after the taxes or assessments are collected.

Taxes voluntarily paid without protest or objection are not recoverable.

Refund of Taxes

County auditors are required to correct errors discovered in the tax list and duplicate in the amount of taxes or assessments.

When a tax or assessment erroneously charged has not been paid the auditor must give the person so charged a certificate to that effect to be presented to the treasurer who must make the proper deductions.

When erroneous taxes or assessments for previous years have been charged and collected the county auditor must call the attention of the county commissioners thereto, and such amount as they find to have been so erroneously charged must be refunded.

Compromise of Claims

The attorney general may, with the advice and consent of the tax commission compromise claims for delinquent excise and franchise taxes and penalties.

FEDERAL TAXES

Internal Revenue Taxes

The United States Government imposes and collects an internal revenue tax of one dollar and ten cents on each proof gallon of distilled spirits; on fermented liquors, one dollar and fifty cents for every barrel containing not more than thirty-one gallons; a small tax on tobacco, snuff, cigars and cigarettes, and a tax on oleomargarine of one-fourth cent a pound on uncolored and ten cents a pound on colored oleomargarine.

License or Special Taxes

License or special taxes are imposed upon brewers, rectifiers, wholesale and retail liquor dealers, manufacturers and dealers in oleomargarine, adulterated or renovated butter, filled cheese, and manufacturers of stills and worms.

Others who are required to pay special taxes are bankers, brokers, pawnbrokers, commercial brokers, custom house brokers, proprietors of theaters, museums, concert halls, circuses, other public exhibitions, bowling alleys and billiard and pool tables, commission merchants, dealers in tobacco and manufacturers of tobacco, cigars and cigarettes.

Income Taxes

Every citizen of, or person residing in the United States is required to pay an income tax, graduated according to the amount of the income, from one per centum to six per centum.

Corporations are required to pay a level tax of one per centum of their entire net income regardless of the amount of such net income.

Every single person and every married person not living with husband or wife, may claim an exemption of \$3000 from his or her total net income.

Husband and wife living together are entitled to an exemption of \$4000 only from the aggregate net income of both, which may be deducted in making the return of such income for taxation.

Stamp Taxes

There is levied upon bonds, debentures, certificates of indebtedness, stock certificates, stock transfers, etc., a stamp tax of five cents on each \$100 face value. A like tax is levied on promissory notes of two cents for a sum not exceeding \$100 and two cents for each additional \$100 or fraction.

A stamp tax of one cent is levied on express receipts, bills of lading, telegrams, telephone calls, etc.

A stamp tax of one cent is levied on express receipts, bills of lading, telegrams, telephone calls, etc. Upon deeds or instruments conveying real estate of a value exceeding \$100 and not exceeding \$500, a stamp tax of 50 cents, and for each additional \$500 or fraction thereof 50 cents. Stamp taxes are also levied on many other documents and numerous things such as cosmetics, perfumes and the like.

THE OHIO STATE BOARD OF COMMERCE is Organized for the benefit of the Ohio Citizenship. Its field is Ohio, exclusive of the Federal Government; its main agency is mainly legislative; its main work is publicity, education (by speech and literature), and organization. It is not political, it has no relation to sect or party; it is the representative of no "interest"; it has neither friend to reward nor enemy to punish.

This Board was organized in Cleveland in 1893 and for 23 years it has been fighting in the interest of all business.

342885

HJ3530

A3

1016L

UNIVERSITY OF CALIFORNIA LIBRARY

